

Taxation statistics 2009–10

Table 6: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
 - * Totals may not equal the sum of components due to rounding.

 - * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

 - * This time series table includes FBT returns processed by 31 October 2011 and those returns processed within 1 April to 31 October of each FBT year.
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- 1 Refer to 'Box 8.1: Calculating taxable status for fringe benefits tax' in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.
 - 2 The statistics for the 2010–11 FBT year were sourced from 2011 FBT returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.
 - 3 The 1997–98 to 2009–10 income year statistics reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition to account for returns processed by 31 October 2011.
 - 4 FBT payable is referred to as the 'Amount of tax payable' label in the FBT return.
 - 5 FBT rebates is referred to as the 'Amount of rebate' label in the FBT return.
 - 6 Net FBT = FBT payable - FBT rebates

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Table 6a: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

		1997–98	1998–99	1999–2000	2000–01	2001–02
Australian Government departments	No.	105	105	110	125	130
Other employers						
Taxable						
FBT returns	No.	65,405	66,625	61,415	56,970	56,665
Type 1 aggregate	No.	0	0	0	38,875	43,215
	\$	0	0	0	1,245,972,046	1,728,327,639
Type 1 factored	No.	0	0	0	38,875	43,215
	\$	0	0	0	2,653,139,183	3,679,913,686
Type 2 aggregate	No.	0	0	0	49,865	37,120
	\$	0	0	0	2,022,522,571	1,319,069,604
Type 2 factored	No.	0	0	0	49,870	37,110
	\$	0	0	0	3,926,641,727	2,561,067,296
Aggregate non-exempt	No.	0	0	0	400	730
	\$	0	0	0	106,981,533	134,614,380
Aggregate fringe benefits taxable	No.	65,395	66,615	61,405	56,970	56,665
	\$	6,552,498,609	6,777,746,685	6,807,412,719	6,689,098,254	6,375,595,362
FBT payable ⁴	No.	65,405	66,625	61,415	56,970	56,665
	\$	3,159,119,074	3,255,487,778	3,270,304,797	3,242,353,925	3,092,163,757
Aggregate non-rebatable	No.	0	0	0	0	3,140
	\$	0	0	0	0	309,311,179
FBT rebate ⁵	No.	2,995	3,320	3,305	3,260	3,300
	\$	100,524,257	128,969,715	146,994,787	133,853,507	75,678,995
Net FBT ⁶	No.	65,405	66,625	61,415	56,970	56,665
	\$	3,058,594,817	3,126,518,064	3,123,310,009	3,108,500,418	3,016,484,762
Less credit for instalments payable	No.	10,465	13,210	16,625	16,890	37,075
	\$	182,397,152	262,284,411	401,278,964	466,659,634	2,911,998,279
Payment due	No.	62,160	62,575	55,850	50,060	39,400
	\$	2,889,093,246	2,881,573,944	2,755,990,863	2,680,657,059	416,692,139
No payment or credit due	No.	75	115	165	5	350
Credit due	No.	3,170	3,935	5,400	6,905	16,910
	\$	-12,895,581	-17,340,291	-33,959,817	-38,816,274	-312,205,655
Non-taxable	No.	13,570	13,645	12,270	12,775	11,940
Total	No.	79,080	80,375	73,800	69,875	68,735

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Table 6a: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

		2002–03	2003–04	2004–05	2005–06	2006–07
Australian Government departments	No.	135	130	130	115	115
Other employers						
Taxable						
FBT returns	No.	56,475	57,330	57,920	57,365	56,285
Type 1 aggregate	No.	46,545	50,020	52,145	52,580	52,200
	\$	1,917,051,376	2,172,557,811	2,384,448,486	2,493,397,781	2,547,571,010
Type 1 factored	No.	46,545	50,025	52,155	52,595	52,235
	\$	4,081,777,304	4,625,941,073	5,077,451,212	5,309,505,400	5,262,090,224
Type 2 aggregate	No.	33,175	29,020	24,830	21,520	19,210
	\$	1,079,480,754	916,960,624	862,412,458	818,879,644	773,489,473
Type 2 factored	No.	33,170	29,025	24,840	21,530	19,235
	\$	2,095,932,293	1,780,692,303	1,675,139,926	1,590,330,590	1,447,626,047
Aggregate non-exempt	No.	780	870	930	935	910
	\$	177,262,668	185,265,253	126,776,941	159,167,315	126,037,576
Aggregate fringe benefits taxable	No.	56,475	57,330	57,920	57,365	56,285
	\$	6,354,972,265	6,591,898,629	6,879,368,079	7,059,003,305	6,835,753,847
FBT payable ⁴	No.	56,475	57,330	57,920	57,365	56,285
	\$	3,082,161,119	3,197,070,529	3,336,493,010	3,423,616,172	3,178,626,058
Aggregate non-rebatable	No.	1,070	975	980	955	805
	\$	37,300,956	37,316,826	24,387,375	24,409,241	18,780,924
FBT rebate ⁵	No.	3,335	3,425	3,560	3,660	3,645
	\$	79,142,435	86,906,153	96,485,940	101,603,777	92,481,591
Net FBT ⁶	No.	56,475	57,330	57,920	57,365	56,285
	\$	3,003,018,684	3,110,164,376	3,240,007,071	3,322,012,394	3,086,144,466
Less credit for instalments payable	No.	37,535	38,130	39,110	39,295	39,210
	\$	2,819,950,515	2,901,142,769	2,886,533,911	3,005,664,788	2,960,377,736
Payment due	No.	39,425	40,205	41,235	40,115	35,620
	\$	434,865,425	438,630,477	539,705,742	501,657,302	391,992,687
No payment or credit due	No.	310	260	270	250	55
Credit due	No.	16,740	16,860	16,410	17,000	20,610
	\$	-251,797,255	-229,608,870	-186,232,582	-185,309,696	-266,225,957
Non-taxable	No.	11,655	11,575	11,985	12,010	12,830
Total	No.	68,260	69,035	70,035	69,490	69,230

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Table 6a: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

		2007–08	2008–09	2009–10	2010–11
Australian Government departments	No.	110	105	100	110
Other employers					
Taxable					
FBT returns	No.	53,930	51,265	50,210	50,245
Type 1 aggregate	No.	50,395	47,970	47,120	47,240
	\$	2,487,357,968	2,382,488,744	2,223,101,272	2,458,237,936
Type 1 factored	No.	50,395	47,970	47,120	47,240
	\$	5,135,634,775	4,919,111,905	4,590,025,335	5,075,511,724
Type 2 aggregate	No.	16,875	15,470	14,490	14,455
	\$	762,252,764	804,175,007	773,019,794	916,902,972
Type 2 factored	No.	16,880	15,465	14,490	14,455
	\$	1,424,798,093	1,503,159,550	1,444,924,724	1,713,871,174
Aggregate non-exempt	No.	945	970	990	1,040
	\$	138,374,435	74,206,587	85,194,534	115,270,735
Aggregate fringe benefits taxable	No.	53,930	51,265	50,210	50,245
	\$	6,698,807,317	6,496,478,077	6,120,144,608	6,904,653,643
FBT payable ⁴	No.	53,930	51,265	50,210	50,245
	\$	3,114,945,651	3,020,862,520	2,845,867,250	3,210,664,062
Aggregate non-rebatable	No.	780	775	770	795
	\$	18,372,526	17,181,835	17,956,703	20,707,813
FBT rebate ⁵	No.	3,625	3,500	3,440	3,500
	\$	91,556,333	92,162,957	93,299,573	102,475,435
Net FBT ⁶	No.	53,930	51,265	50,210	50,245
	\$	3,023,389,318	2,928,699,563	2,752,567,677	3,108,188,627
Less credit for instalments payable	No.	37,775	36,675	36,105	35,985
	\$	2,874,249,534	2,790,250,392	2,830,987,895	2,866,530,156
Payment due	No.	35,865	33,770	30,775	33,785
	\$	431,581,623	409,493,565	283,329,172	473,075,713
No payment or credit due	No.	100	90	95	85
Credit due	No.	17,960	17,400	19,340	16,380
	\$	-282,441,838	-271,044,394	-361,749,391	-231,417,242
Non-taxable	No.	13,285	13,450	14,815	16,070
Total	No.	67,325	64,820	65,125	66,430

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Table 6b: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997-98 to 2009-10 FBT years^{2,3}

FBT returns processed by
31 October 2010

		1997-98	1998-99	1999-2000	2000-01	2001-02
Australian Government departments	No.	110	105	115	130	135
Other employers						
Taxable						
FBT returns	No.	68,295	69,640	66,990	64,140	62,470
Type 1 aggregate	No.	0	0	0	43,190	47,325
	\$	0	0	0	1,323,718,065	1,792,577,082
Type 1 factored	No.	0	0	0	43,195	47,325
	\$	0	0	0	2,817,248,431	3,816,713,402
Type 2 aggregate	No.	0	0	0	55,725	40,485
	\$	0	0	0	2,194,068,287	1,382,049,383
Type 2 factored	No.	0	0	0	55,725	40,475
	\$	0	0	0	4,259,450,757	2,683,369,565
Aggregate non-exempt	No.	0	0	0	465	850
	\$	0	0	0	110,874,105	139,103,122
Aggregate fringe benefits taxable	No.	68,290	69,635	66,980	64,140	62,470
	\$	6,881,629,945	7,392,933,308	7,253,230,964	7,190,184,237	6,639,186,089
FBT payable ⁴	No.	68,295	69,640	66,990	64,140	62,470
	\$	3,318,760,162	3,553,853,502	3,486,530,838	3,485,330,528	3,220,005,262
Aggregate non-rebatable	No.	0	0	0	0	3,330
	\$	0	0	0	0	318,094,923
FBT rebate ⁵	No.	3,145	3,465	3,585	3,610	3,605
	\$	103,075,262	130,485,777	153,405,637	144,991,264	79,437,345
Net FBT ⁶	No.	68,295	69,640	66,990	64,140	62,470
	\$	3,215,684,900	3,423,367,725	3,333,125,202	3,340,339,264	3,140,567,918
Less credit for instalments payable	No.	10,550	13,335	17,320	18,280	39,815
	\$	183,295,884	263,984,981	410,570,967	490,795,923	2,985,444,697
Payment due	No.	65,005	65,535	61,140	56,670	43,945
	\$	3,045,414,584	3,176,926,169	2,957,252,653	2,890,792,700	475,622,597
No payment or credit due	No.	75	120	175	5	385
Credit due	No.	3,215	3,980	5,675	7,465	18,140
	\$	-13,025,567	-17,543,425	-34,698,418	-41,249,359	-320,499,376
Non-taxable	No.	14,670	14,790	15,165	15,445	14,485
Total	No.	83,075	84,540	82,275	79,715	77,085

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Table 6b: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997-98 to 2009-10 FBT years^{2,3}

FBT returns processed by
31 October 2010

		2002-03	2003-04	2004-05	2005-06	2006-07
Australian Government departments	No.	135	130	130	115	120
Other employers						
Taxable						
FBT returns	No.	61,295	61,285	61,295	60,685	59,630
Type 1 aggregate	No.	50,310	53,320	55,055	55,570	55,260
	\$	1,979,806,072	2,231,448,093	2,479,748,214	2,671,626,274	2,793,272,080
Type 1 factored	No.	50,315	53,330	55,070	55,580	55,295
	\$	4,215,423,700	4,751,362,885	5,280,364,171	5,688,990,970	5,769,388,360
Type 2 aggregate	No.	35,515	30,585	25,970	22,575	20,195
	\$	1,120,531,065	947,183,458	900,730,246	881,500,700	861,875,017
Type 2 factored	No.	35,510	30,595	25,980	22,585	20,220
	\$	2,175,654,164	1,839,461,340	1,749,541,991	1,711,923,665	1,612,836,004
Aggregate non-exempt	No.	880	940	995	1,000	965
	\$	180,624,494	188,849,885	129,075,558	169,565,098	142,878,066
Aggregate fringe benefits taxable	No.	61,295	61,285	61,295	60,685	59,630
	\$	6,571,702,358	6,779,674,110	7,158,981,715	7,570,479,730	7,525,102,427
FBT payable ⁴	No.	61,295	61,285	61,295	60,685	59,630
	\$	3,187,275,113	3,288,141,427	3,472,105,659	3,671,682,110	3,499,173,180
Aggregate non-rebatable	No.	1,155	1,040	1,025	995	870
	\$	38,965,860	38,622,515	25,056,549	25,661,775	20,175,608
FBT rebate ⁵	No.	3,650	3,665	3,725	3,845	3,860
	\$	82,829,714	90,452,252	98,850,185	105,397,211	100,057,335
Net FBT ⁶	No.	61,295	61,285	61,295	60,685	59,630
	\$	3,104,445,399	3,197,689,175	3,373,255,473	3,566,284,899	3,399,115,845
Less credit for instalments payable	No.	39,600	39,680	40,480	40,740	40,815
	\$	2,883,219,581	2,953,920,786	2,993,471,272	3,205,756,744	3,249,561,441
Payment due	No.	43,270	43,405	43,980	42,740	38,100
	\$	478,245,922	478,959,746	575,882,464	556,336,461	442,113,304
No payment or credit due	No.	325	270	280	255	55
Credit due	No.	17,695	17,615	17,035	17,690	21,470
	\$	-257,020,103	-235,191,357	-196,098,262	-195,808,306	-292,558,900
Non-taxable	No.	14,180	13,515	13,715	13,650	14,700
Total	No.	75,610	74,935	75,135	74,450	74,445

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Table 6b: Fringe benefits tax

Selected items, by employer type and taxable status¹, 1997-98 to 2009-10 FBT years^{2,3}

FBT returns processed by
31 October 2010

		2007-08	2008-09	2009-10	2010-11
Australian Government departments	No.	120	115	115	110
Other employers					
Taxable					
FBT returns	No.	57,605	54,925	53,490	50,245
Type 1 aggregate	No.	53,755	51,340	50,135	47,240
	\$	2,751,083,983	2,656,864,673	2,432,269,214	2,458,237,936
Type 1 factored	No.	53,755	51,340	50,135	47,240
	\$	5,680,149,043	5,485,615,101	5,021,893,587	5,075,511,724
Type 2 aggregate	No.	17,995	16,545	15,395	14,455
	\$	870,305,929	916,061,191	858,398,464	916,902,972
Type 2 factored	No.	17,995	16,545	15,395	14,455
	\$	1,626,770,763	1,712,296,924	1,604,514,271	1,713,871,174
Aggregate non-exempt	No.	1,015	1,040	1,075	1,040
	\$	148,106,498	116,567,201	116,784,419	115,270,735
Aggregate fringe benefits taxable	No.	57,605	54,925	53,490	50,245
	\$	7,455,026,312	7,314,479,266	6,743,192,292	6,904,653,643
FBT payable ⁴	No.	57,605	54,925	53,490	50,245
	\$	3,466,587,489	3,401,233,193	3,135,584,396	3,210,664,062
Aggregate non-rebatable	No.	835	840	830	795
	\$	19,440,965	18,544,218	19,184,343	20,707,813
FBT rebate ⁵	No.	3,825	3,745	3,660	3,500
	\$	97,912,068	99,099,296	100,065,855	102,475,435
Net FBT ⁶	No.	57,605	54,925	53,490	50,245
	\$	3,368,675,421	3,302,133,897	3,035,518,541	3,108,188,627
Less credit for instalments payable	No.	39,675	38,700	37,935	35,985
	\$	3,208,840,849	3,151,377,925	3,113,019,424	2,866,530,156
Payment due	No.	38,565	36,435	33,040	33,785
	\$	479,730,937	456,173,132	319,608,297	473,075,713
No payment or credit due	No.	110	100	100	85
Credit due	No.	18,930	18,395	20,350	16,380
	\$	-319,896,364	-305,417,160	-397,109,180	-231,417,242
Non-taxable	No.	15,260	15,465	16,610	16,070
Total	No.	72,985	70,510	70,215	66,430